

"For an issue of bonds by the village of New Richmond, Ohio, for the purpose of improving the water works system of the village of New Richmond, Ohio, in the sum of thirty thousand dollars (\$30,000) and for a levy of taxes outside of existing limitations estimated by the county auditor to average three (3) mills for a maximum period of twenty-five (25) years to pay the principal and interest on such bonds."

In reply to a request that proof of publication of the notice of the election be furnished the mayor of the village recites that there was no publication of the notice of election on the submission of the question of issuing bonds providing a tax levy outside of limitations as provided by the Dodd Law, section 5649-9b of the General Code.

From the information furnished by the transcript, it is difficult to determine the intention of the officials of the village on the submission of this bond issue, but the proceedings seem to contemplate action under the Krueger Bill wherein the officials have endeavored to submit the question of the bond issue and also the tax levy as provided by the ballot. In this respect, however, the officials have failed to pass the original resolution within the period of time as required by the Krueger Bill and have failed to give the notice of the election as required by section 5649-9b G. C.

It is true that under the authority of section 1259 the bonds could have been issued without the approval of the electors, but under the provisions of this law, it would have been necessary to have submitted the question of a tax levy outside of limitations as provided by the Dodd law.

This method of presenting the question to the electors would also require that publication be had as under the provisions of section 5649-9b G. C., which publication has not been made. In either instance, therefore, the statutory requirement has not been met in the submission of the question to the electors, and on account of this statutory failure in requirements, I am compelled to advise that the proceedings have not been in accordance with said statutory provision and you are therefore advised not to accept said bonds for these reasons.

Respectfully,
C. C. CRABBE,
Attorney General.

3620.

APPROVAL, ARTICLES OF INCORPORATION OF THE AMERICAN
HEBREW BENEVOLENT SOCIETY.

COLUMBUS, OHIO, September 13, 1926.

HON. THAD H. BROWN, *Secretary of State, Columbus, Ohio.*

DEAR SIR:—I am returning to you herewith the articles of incorporation of "The American Hebrew Benevolent Society" with my approval endorsed thereon.

Respectfully,
C. C. CRABBE,
Attorney General.